

26 U.S.C. § 7204
Employee's Withholding Statement, Form W-2
Failure to Furnish

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7204
_____)	

The United States Attorney charges:

That on or about the ____ day of _____, 19__, in the ____ District of _____, [***Defendant's Name***], **1** a resident of [***City***], [***State***], who during the calendar year 19__ employed [***Name of Employee***], a resident of [***City***], [***State***], and who was required under the Internal Revenue laws to deduct and withhold federal income taxes and Federal Insurance Contributions Act taxes with respect to the wages of [***Name of Employee***] and to furnish him [her] on or before January 31, 19__, with a written statement showing the amount of wages paid and taxes deducted and withheld during the calendar year 19__, did willfully fail to furnish said statement to said employee in the manner and at the time required by law.

In violation of Title 26, United States Code, Section 7204.

 United States Attorney

NOTES

1 If employer is a corporation, refer to language at Forms - 25 as a guide in charging appropriate corporate officials with failure to furnish a withholding statement on behalf of the corporation.

26 U.S.C. § 7204
Employee's Withholding Statement, Form W-2
Furnishing False and Fraudulent Statement

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7204
_____)	

The United States Attorney charges:

That on or about the ____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], **1** a resident of [***City***], [***State***], who during the calendar year 19__ employed [***Name of Employee***], a resident of [***City***], [***State***], and who was required under the Internal Revenue laws to deduct and withhold federal income taxes and Federal Insurance Contributions Act taxes with respect to the wages of [***Name of Employee***] and to furnish him [her] on or before January 31, 19__, with a written statement showing the amount of wages paid and taxes deducted and withheld during the calendar year 19__, did willfully furnish a false and fraudulent statement to said employee showing that the total wages paid were \$_____ and that the income taxes deducted and withheld were \$_____ and that the Federal Insurance Contributions Act taxes deducted and withheld were \$_____, whereas, as [***Defendant's Name***] then and there well knew and believed, the total wages paid were \$_____, and the income taxes deducted and withheld were \$_____ and the Federal Insurance Contributions Act taxes deducted and withheld were \$_____.

In violation of Title 26, United States Code, Section 7204.

 United States Attorney

NOTES

1 If the employer is a corporation, refer to language at Forms - 25 as a guide in charging appropriate corporate officers with furnishing a false and fraudulent withholding statement on behalf of the corporation.